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| RESULTS OF OPERATIONS | Report ID: |
| GAS RATE OF RETURN | G-ROR-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis Account Description | System | Washington | Idaho |
|--|--------------------|--------------------|--------------------|
| G-OPS Gas Net Operating Income (Loss) | 35,204,623 | 24,414,990 | 10,789,633 |
| Adjustments | | | |
| Adjusted Gas Net Operating Income (Loss) | <u>35,204,623</u> | <u>24,414,990</u> | <u>10,789,633</u> |
| G-APL Gas Net Adjusted Rate Base | <u>442,535,289</u> | <u>302,014,659</u> | <u>140,520,630</u> |
| RATE OF RETURN | <u>7.955%</u> | <u>8.084%</u> | <u>7.678%</u> |

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2017
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho |
|-------|-------|--|----------------------------|--------------------------------|-------------------------------|------------------------------|
| 1 | Input | System Contract Demand | 01-01-2013 thru 12-31-2015 | 100.000% | 70.530% | 29.470% |
| 2 | Input | Number of Customers Percent | 5-01-2017 thru 05-31-2017 | 240,829 100.000% | 159,458 66.212% | 81,371 33.788% |
| 3 | G-OPS | Direct Distribution Operating Expense Percent | 06-01-2016 thru 05-31-2017 | 13,649,807 100.000% | 8,985,720 65.830% | 4,664,087 34.170% |
| | Input | Jurisdictional 4-Factor Ratio | 01-01-2016 thru 12-31-2016 | | | |
| | | Direct O & M Accounts 798 - 894 | | 5,323,361 | 3,454,659 | 1,868,702 |
| | | Direct O & M Accounts 901 - 935 | | 9,416,445 | 7,934,424 | 1,482,021 |
| | | Total | | 14,739,806 | 11,389,083 | 3,350,723 |
| | | Percentage | | 100.000% | 77.268% | 22.732% |
| | | Direct Labor | | | | |
| | | Amount: Accounts 798 - 894 | | 9,086,688 | 6,100,791 | 2,985,897 |
| | | Amount: Accounts 901 - 935 | | 3,238,958 | 2,629,786 | 609,172 |
| | | Total | | 12,325,646 | 8,730,577 | 3,595,069 |
| | | Percentage | | 100.000% | 70.833% | 29.167% |
| | | Total Number of Customers | | 239,822 | 158,677 | 81,145 |
| | | Percentage | | 100.000% | 66.164% | 33.836% |
| | | Total Direct Plant | | 428,218,603 | 286,411,181 | 141,807,422 |
| | | Percentage | | 100.000% | 66.884% | 33.116% |
| 4 | | Total Four Factor Allocators Percent | | 400.000% | 281.149% | 118.851% |
| | | | | 100.000% | 70.287% | 29.713% |
| 6 | Input | Actual Therms Purchased Percent | 06-01-2016 thru 05-31-2017 | 278,573,460 100.000% | 190,410,787 68.352% | 88,162,673 31.648% |

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended May 31, 2017
 Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

| Input | Elec/Gas North/Oregon 4-Factor | 01-01-2016 thru 12-31-2016 | Total | Electric | Gas North | Oregon Gas |
|-------|---|----------------------------|--------------------|-------------------|-------------------|------------------|
| | Direct O & M Accts 500 - 894 | | 72,715,941 | 61,020,528 | 7,373,519 | 4,321,894 |
| | Direct O & M Accts 901 - 935 | | 43,334,872 | 29,783,317 | 9,075,029 | 4,476,526 |
| | Direct O & M Accts 901 - 905 Utility 9 Only | | 4,567,936 | 3,141,860 | 1,426,076 | XXXXXX |
| | Adjustments | | 0 | | | |
| | Total | | 120,618,749 | 93,945,705 | 17,874,624 | 8,798,420 |
| | Percentage | | 100.000% | 77.887% | 14.819% | 7.294% |
| | Direct Labor Accts 500 - 894 | | 74,847,276 | 55,802,150 | 13,705,913 | 5,339,213 |
| | Direct Labor Accts 901 - 935 | | 5,876,743 | 3,640,911 | 291,467 | 1,944,365 |
| | Direct Labor Accts 901 - 905 Utility 9 Only | | 11,494,963 | 7,690,233 | 3,804,730 | XXXXXX |
| | Total | | 92,218,982 | 67,133,294 | 17,802,110 | 7,283,578 |
| | Percentage | | 100.000% | 72.798% | 19.304% | 7.898% |
| | Number of Customers at | | 717,579 | 377,285 | 239,822 | 100,472 |
| | Percentage | | 100.000% | 52.577% | 33.421% | 14.002% |
| | Net Direct Plant | | 3,243,965,315 | 2,531,901,896 | 461,825,314 | 250,238,105 |
| | Percentage | | 100.000% | 78.050% | 14.236% | 7.714% |
| | Total Percentages | | 400.000% | 281.312% | 81.780% | 36.908% |
| | Average (CD AA) | | 100.000% | 70.328% | 20.445% | 9.227% |

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2017
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

| Input | Gas North/Oregon 4-Factor | 01-01-2016 thru 12-31-2016 | Total | Electric | Gas North | Oregon Gas |
|-------|---|----------------------------|-------------------|---------------|-------------------|------------------|
| | Direct O & M Accts 580 - 894 | | 11,097,236 | 0 | 6,996,391 | 4,100,845 |
| | Direct O & M Accts 901 - 935 | | 13,037,852 | 0 | 8,731,019 | 4,306,833 |
| | Direct O & M Accts 901 - 905 Utility 9 Only | | 1,426,076 | 0 | 1,426,076 | XXXXXX |
| | Total | | 25,561,164 | 0 | 17,153,486 | 8,407,678 |
| | Percentage | | 100.000% | 0.000% | 67.108% | 32.892% |
| | Direct Labor Accts 580 - 894 | | 14,019,483 | 0 | 10,089,186 | 3,930,297 |
| | Direct Labor Accts 901 - 935 | | 1,733,128 | 0 | 225,934 | 1,507,194 |
| | Direct Labor Accts 901 - 905 Utility 9 Only | | 3,804,730 | 0 | 3,804,730 | XXXXXX |
| | Total | | 19,557,341 | 0 | 14,119,850 | 5,437,491 |
| | Percentage | | 100.000% | 0.000% | 72.197% | 27.803% |
| | Number of Customers at | | 340,294 | 0 | 239,822 | 100,472 |
| | Percentage | | 100.000% | 0.000% | 70.475% | 29.525% |
| | Net Direct Plant | | 701,014,767 | 0 | 451,825,089 | 249,189,678 |
| | Percentage | | 100.000% | 0.000% | 64.453% | 35.547% |
| | Total Percentages | | 400.000% | 0.000% | 274.233% | 125.767% |
| | Average (GD AA) | | 100.000% | 0.000% | 68.558% | 31.442% |

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2017
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

| | | 01-01-2016 thru 12-31-2016 | Total | Electric | Gas North | Oregon Gas |
|-------|-------------------------------------|----------------------------|--|---|---------------------------------------|---------------|
| Input | Elec/Gas North 4-Factor | | | | | |
| | Direct O & M Accts 580 - 894 | | 68,433,452 | 61,020,528 | 7,412,924 | 0 |
| | Direct O & M Accts 901 - 935 | | 38,872,048 | 29,783,317 | 9,088,731 | 0 |
| | Adjustments | | 0 | 0 | 0 | 0 |
| | Total | | 107,305,500 | 90,803,845 | 16,501,655 | 0 |
| | Percentage | | 100.000% | 84.622% | 15.378% | 0.000% |
| | Direct Labor Accts 580 - 894 | | 69,390,893 | 55,802,150 | 13,588,743 | 0 |
| | Direct Labor Accts 901 - 935 | | 4,216,898 | 3,640,911 | 575,987 | 0 |
| | Total | | 73,607,791 | 59,443,061 | 14,164,730 | 0 |
| | Percentage | | 100.000% | 80.756% | 19.244% | 0.000% |
| | Number of Customers at | | 617,107 | 377,285 | 239,822 | 0 |
| | Percentage | | 100.000% | 61.138% | 38.862% | 0.000% |
| | Net Direct Plant | | 2,956,680,102 | 2,504,855,013 | 451,825,089 | 0 |
| | Percentage | | 100.000% | 84.718% | 15.282% | 0.000% |
| | Total Percentages | | 400.000% | 311.234% | 88.766% | 0.000% |
| 9 | Average (CD AN/ID/WA) | | 100.000% | 77.808% | 22.192% | 0.000% |
| JP | Gas North/Oregon JP Factor % | 01-01-2016 thru 12-31-2016 | 100.000% | 0.000% | 90.350% | 9.650% |
| 10 | Actual Annual Throughput Percent | 01-01-2016 thru 12-31-2016 | System 226,090,634 100.000% | Washington 154,438,073 68.308% | Idaho 71,652,561 31.692% | |
| 11 | Book Depreciation Percent | 06-01-2016 thru 05-31-2017 | 20,482,995 100.000% | 13,882,927 67.778% | 6,600,068 32.222% | |
| 12 | Net Gas Plant (before DFIT) Percent | 5-01-2017 thru 05-31-2017 | 532,773,438 100.000% | 362,664,904 68.071% | 170,108,534 31.929% | |
| 13 | G-PLT Net Gas General Plant Percent | 5-01-2017 thru 05-31-2017 | 60,463,353 100.000% | 43,655,572 72.202% | 16,807,781 27.798% | |
| 14 | Net Allocated Schedule M's Percent | 06-01-2016 thru 05-31-2017 | -55,492,505 100.000% | -37,383,611 67.367% | -18,108,894 32.633% | |
| 99 | Input Not Allocated | | 0.000% | 0.000% | 0.000% | |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|--|--------------------|------------------|--------------------|------------------------|------------------|--------------------|-------------------|----------------|-------------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | REVENUES | | | | | | | | | |
| | SALES OF GAS: | | | | | | | | | |
| 99 480000 | Residential | 155,040,455 | 0 | 155,040,455 | 109,773,442 | 0 | 109,773,442 | 45,267,013 | 0 | 45,267,013 |
| 99 4812XX | Commercial - Firm & Interruptible | 73,435,814 | 0 | 73,435,814 | 53,100,164 | 0 | 53,100,164 | 20,335,650 | 0 | 20,335,650 |
| 99 4813XX | Industrial-Firm | 3,191,447 | 0 | 3,191,447 | 1,938,113 | 0 | 1,938,113 | 1,253,334 | 0 | 1,253,334 |
| 99 481400 | Interruptible | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 484000 | Interdepartmental Revenue | 305,898 | 0 | 305,898 | 274,690 | 0 | 274,690 | 31,208 | 0 | 31,208 |
| 99 499XXX | Unbilled Revenue | 455,288 | 0 | 455,288 | 337,778 | 0 | 337,778 | 117,510 | 0 | 117,510 |
| | TOTAL SALES TO ULTIMATE CUSTOMERS | 232,428,902 | 0 | 232,428,902 | 165,424,187 | 0 | 165,424,187 | 67,004,715 | 0 | 67,004,715 |
| | OTHER OPERATING REVENUES: | | | | | | | | | |
| 99 483XXX | Sales for Resale | 87,283,939 | 0 | 87,283,939 | 58,892,626 | 0 | 58,892,626 | 28,391,313 | 0 | 28,391,313 |
| 4 488000 | Miscellaneous Service Revenues | 19,781 | 0 | 19,781 | 10,165 | 0 | 10,165 | 9,616 | 0 | 9,616 |
| 99 4893XX | Transportation Revenues | 5,464,997 | 0 | 5,464,997 | 4,936,750 | 0 | 4,936,750 | 528,247 | 0 | 528,247 |
| 99 493000 | Rent from Gas Property | 2,598 | 0 | 2,598 | 2,598 | 0 | 2,598 | 0 | 0 | 0 |
| 4 495XXX | Other Gas Revenues | (234,612) | 201,236 | (33,376) | (732,482) | 141,443 | (591,039) | 497,870 | 59,793 | 557,663 |
| 99 496100 | Provision for Rate Refund | (2,551,870) | 0 | (2,551,870) | (2,551,870) | 0 | (2,551,870) | 0 | 0 | 0 |
| | TOTAL OTHER OPERATING REVENUES | 89,984,833 | 201,236 | 90,186,069 | 60,557,787 | 141,443 | 60,699,230 | 29,427,046 | 59,793 | 29,486,839 |
| | TOTAL GAS REVENUES | 322,413,735 | 201,236 | 322,614,971 | 225,981,974 | 141,443 | 226,123,417 | 96,431,761 | 59,793 | 96,491,554 |
| | PRODUCTION EXPENSES: | | | | | | | | | |
| G-804 804/805 | City Gate Purchases | 172,858,743 | 0 | 172,858,743 | 118,022,779 | 0 | 118,022,779 | 54,835,964 | 0 | 54,835,964 |
| 99 808XXX | Net Natural Gas Storage Transactions | (4,109,815) | 0 | (4,109,815) | (2,468,246) | 0 | (2,468,246) | (1,641,569) | 0 | (1,641,569) |
| 99 811000 | Gas Used for Products Extraction | (511,116) | 0 | (511,116) | (346,266) | 0 | (346,266) | (164,850) | 0 | (164,850) |
| 10 813000 | Other Gas Expenses | 0 | 1,263,852 | 1,263,852 | 0 | 863,312 | 863,312 | 0 | 400,540 | 400,540 |
| 99 813010 | Gas Technology Institute (GTI) Expenses | 115,759 | 0 | 115,759 | 81,504 | 0 | 81,504 | 34,255 | 0 | 34,255 |
| | TOTAL PRODUCTION EXPENSES | 168,353,571 | 1,263,852 | 169,617,423 | 115,289,771 | 863,312 | 116,153,083 | 53,063,800 | 400,540 | 53,464,340 |
| | UNDERGROUND STORAGE EXPENSES: | | | | | | | | | |
| 1 814000 | Supervision & Engineering | 0 | 17,503 | 17,503 | 0 | 12,345 | 12,345 | 0 | 5,158 | 5,158 |
| 1 824000 | Other Expenses | 0 | 682,867 | 682,867 | 0 | 481,626 | 481,626 | 0 | 201,241 | 201,241 |
| 1 837000 | Other Equipment | 0 | 672,099 | 672,099 | 0 | 474,031 | 474,031 | 0 | 198,068 | 198,068 |
| | TOTAL UNDERGROUND STORAGE OPER EXP | 0 | 1,372,469 | 1,372,469 | 0 | 968,002 | 968,002 | 0 | 404,467 | 404,467 |
| G-DEPX | Depreciation Expense-Underground Storage | 0 | 732,782 | 732,782 | 0 | 516,831 | 516,831 | 0 | 215,951 | 215,951 |
| G-AMTX | Amortization Expense-Underground Storage | 0 | 227 | 227 | 0 | 160 | 160 | 0 | 67 | 67 |
| G-OTX | Taxes Other Than FIT | 0 | 153,142 | 153,142 | 0 | 108,011 | 108,011 | 0 | 45,131 | 45,131 |
| | TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA | 0 | 886,151 | 886,151 | 0 | 625,002 | 625,002 | 0 | 261,149 | 261,149 |
| | TOTAL UNDERGROUND STORAGE EXPENSES | 0 | 2,258,620 | 2,258,620 | 0 | 1,593,004 | 1,593,004 | 0 | 665,616 | 665,616 |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|-------------------|-------------------------------------|------------------------------------|------------|-----------|------------------------|------------|-----------|-------------------|------------|-----------|------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | DISTRIBUTION EXPENSES: | | | | | | | | | | |
| | OPERATION | | | | | | | | | | |
| 3 | 870000 | Supervision & Engineering | 432,480 | 1,152,573 | 1,585,053 | 349,957 | 758,739 | 1,108,696 | 82,523 | 393,834 | 476,357 |
| 3 | 871000 | Distribution Load Dispatching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 874000 | Mains & Services Expenses | 3,500,443 | 1,041,192 | 4,541,635 | 2,351,328 | 685,417 | 3,036,745 | 1,149,115 | 355,775 | 1,504,890 |
| 3 | 875000 | Measuring & Reg Sta Exp-General | 124,260 | 0 | 124,260 | 78,863 | 0 | 78,863 | 45,397 | 0 | 45,397 |
| 3 | 876000 | Measuring & Reg Sta Exp-Industrial | 6,427 | 0 | 6,427 | 3,242 | 0 | 3,242 | 3,185 | 0 | 3,185 |
| 3 | 877000 | Measuring & Reg Sta Exp-City Gate | 117,697 | 0 | 117,697 | 67,322 | 0 | 67,322 | 50,375 | 0 | 50,375 |
| 3 | 878000 | Meter & House Regulator Expenses | 582,958 | 9,568 | 592,526 | 370,207 | 6,299 | 376,506 | 212,751 | 3,269 | 216,020 |
| 3 | 879000 | Customer Installation Expenses | 1,984,768 | 118,159 | 2,102,927 | 1,205,492 | 77,784 | 1,283,276 | 779,276 | 40,375 | 819,651 |
| 3 | 880000 | Other Expenses | 1,511,479 | 574,517 | 2,085,996 | 1,146,420 | 378,205 | 1,524,625 | 365,059 | 196,312 | 561,371 |
| 3 | 881000 | Rents | 0 | 43,134 | 43,134 | 0 | 28,395 | 28,395 | 0 | 14,739 | 14,739 |
| | MAINTENANCE | | | | | | | | | | |
| 3 | 885000 | Supervision & Engineering | 169,871 | 0 | 169,871 | 82,033 | 0 | 82,033 | 87,838 | 0 | 87,838 |
| 3 | 887000 | Mains | 1,102,668 | 0 | 1,102,668 | 805,852 | 0 | 805,852 | 296,816 | 0 | 296,816 |
| 3 | 889000 | Measuring & Reg Sta Exp-General | 204,532 | 23,444 | 227,976 | 131,711 | 15,433 | 147,144 | 72,821 | 8,011 | 80,832 |
| 3 | 890000 | Measuring & Reg Sta Exp-Industrial | 293,178 | 13,213 | 306,391 | 215,040 | 8,698 | 223,738 | 78,138 | 4,515 | 82,653 |
| 3 | 891000 | Measuring & Reg Sta Exp-City Gate | 88,260 | 0 | 88,260 | 39,256 | 0 | 39,256 | 49,004 | 0 | 49,004 |
| 3 | 892000 | Services | 2,061,449 | 2,049 | 2,063,498 | 1,203,369 | 1,349 | 1,204,718 | 858,080 | 700 | 858,780 |
| 3 | 893000 | Meters & House Regulators | 1,468,673 | 557,235 | 2,025,908 | 935,481 | 366,828 | 1,302,309 | 533,192 | 190,407 | 723,599 |
| 3 | 894000 | Other Equipment | 664 | 227,062 | 227,726 | 147 | 149,475 | 149,622 | 517 | 77,587 | 78,104 |
| | TOTAL DISTRIBUTION OPERATING EXP | | 13,649,807 | 3,762,146 | 17,411,953 | 8,985,720 | 2,476,622 | 11,462,342 | 4,664,087 | 1,285,524 | 5,949,611 |
| G-DEPX | Depreciation Expense-Distribution | | 15,105,114 | 98,708 | 15,203,822 | 10,109,543 | 67,469 | 10,177,012 | 4,995,571 | 31,239 | 5,026,810 |
| G-OTX | Taxes Other Than FIT | | 17,774,933 | 0 | 17,774,933 | 14,892,871 | 0 | 14,892,871 | 2,882,062 | 0 | 2,882,062 |
| | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | | 32,880,047 | 98,708 | 32,978,755 | 25,002,414 | 67,469 | 25,069,883 | 7,877,633 | 31,239 | 7,908,872 |
| | TOTAL DISTRIBUTION EXPENSES | | 46,529,854 | 3,860,854 | 50,390,708 | 33,988,134 | 2,544,091 | 36,532,225 | 12,541,720 | 1,316,763 | 13,858,483 |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|--|-------------|--|-------------------|------------------|------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 188,193 | 188,193 | 0 | 124,606 | 124,606 | 0 | 63,587 | 63,587 |
| 2 | 902000 | Meter Reading Expenses | 2,008,521 | 81,251 | 2,089,772 | 1,832,181 | 53,798 | 1,885,979 | 176,340 | 27,453 | 203,793 |
| 2 | 903XXX | Customer Records & Collection Expenses | 1,042,734 | 4,743,482 | 5,786,216 | 721,494 | 3,140,754 | 3,862,248 | 321,240 | 1,602,728 | 1,923,968 |
| 2 | 904000 | Uncollectible Accounts | 0 | 1,996,335 | 1,996,335 | 0 | 1,321,813 | 1,321,813 | 0 | 674,522 | 674,522 |
| 2 | 905000 | Misc Customer Accounts | 0 | 152,080 | 152,080 | 0 | 100,695 | 100,695 | 0 | 51,385 | 51,385 |
| TOTAL CUSTOMER ACCOUNTS EXPENSES | | | 3,051,255 | 7,161,341 | 10,212,596 | 2,553,675 | 4,741,666 | 7,295,341 | 497,580 | 2,419,675 | 2,917,255 |
| CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | | |
| G-908 | 908XXX | Customer Assistance Expenses | 10,250,770 | 123,423 | 10,374,193 | 8,852,636 | 81,721 | 8,934,357 | 1,398,134 | 41,702 | 1,439,836 |
| 2 | 909000 | Advertising | 4,185 | 667,065 | 671,250 | 3,014 | 441,677 | 444,691 | 1,171 | 225,388 | 226,559 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 170,918 | 170,918 | 0 | 113,168 | 113,168 | 0 | 57,750 | 57,750 |
| TOTAL CUSTOMER SERVICE & INFO EXP | | | 10,254,955 | 961,406 | 11,216,361 | 8,855,650 | 636,566 | 9,492,216 | 1,399,305 | 324,840 | 1,724,145 |
| SALES EXPENSES: | | | | | | | | | | | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 913000 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 916000 | Miscellaneous Sales Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALES EXPENSES | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|---|---|--------------------------------------|-------------|------------|------------------------|-------------|------------|-------------------|------------|------------|------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | | | |
| 4 | 920000 | Salaries | 125,703 | 9,172,654 | 9,298,357 | 84,049 | 6,447,183 | 6,531,232 | 41,654 | 2,725,471 | 2,767,125 |
| 4 | 921000 | Office Supplies & Expenses | 6,564 | 1,157,252 | 1,163,816 | 6,564 | 813,398 | 819,962 | 0 | 343,854 | 343,854 |
| 4 | 922000 | Admin. Expenses Transferred - Credit | 0 | (20,282) | (20,282) | 0 | (14,256) | (14,256) | 0 | (6,026) | (6,026) |
| 4 | 923000 | Outside Services Employed | 112,865 | 1,977,857 | 2,090,722 | 109,756 | 1,390,176 | 1,499,932 | 3,109 | 587,681 | 590,790 |
| 4 | 924000 | Property Insurance Premium | 0 | 310,667 | 310,667 | 0 | 218,359 | 218,359 | 0 | 92,308 | 92,308 |
| 4 | 925XXX | Injuries and Damages | (418) | 893,959 | 893,541 | (462) | 628,337 | 627,875 | 44 | 265,622 | 265,666 |
| 4 | 926XXX | Employee Pensions and Benefits | 14,727 | 396,409 | 411,136 | 14,727 | 278,624 | 293,351 | 0 | 117,785 | 117,785 |
| 4 | 928000 | Regulatory Commission Expenses | 819,837 | 259,527 | 1,079,364 | 633,315 | 182,414 | 815,729 | 186,522 | 77,113 | 263,635 |
| 4 | 930000 | Miscellaneous General Expenses | 34,081 | 1,141,529 | 1,175,610 | 24,074 | 802,346 | 826,420 | 10,007 | 339,183 | 349,190 |
| 4 | 931000 | Rents | 9,024 | 206,602 | 215,626 | 9,024 | 145,214 | 154,238 | 0 | 61,388 | 61,388 |
| 4 | 935000 | Maintenance of General Plant | 410,217 | 2,771,344 | 3,181,561 | 318,586 | 1,947,895 | 2,266,481 | 91,631 | 823,449 | 915,080 |
| TOTAL ADMIN & GEN OPERATING EXP | | | 1,532,600 | 18,267,518 | 19,800,118 | 1,199,633 | 12,839,690 | 14,039,323 | 332,967 | 5,427,828 | 5,760,795 |
| G-DEPX | Depreciation Expense-General Plant | | 434,792 | 4,111,598 | 4,546,390 | 299,164 | 2,889,920 | 3,189,084 | 135,628 | 1,221,678 | 1,357,306 |
| G-AMTX | Amortization Expense - General Plant - 303000 | | 39,804 | 124,609 | 164,413 | 24,862 | 87,584 | 112,446 | 14,942 | 37,025 | 51,967 |
| G-AMTX | Amortization Expense - Misc IT Intangible Plant - 3 | | 4,128 | 4,713,976 | 4,718,104 | 0 | 3,313,312 | 3,313,312 | 4,128 | 1,400,664 | 1,404,792 |
| G-AMTX | Amortization Expense-General Plant - 390200, 390 | | 0 | 1,815 | 1,815 | 0 | 1,276 | 1,276 | 0 | 539 | 539 |
| 99 | 407025 | WA GRC Jackson Prairie O&M Deferral | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407229 | Idaho Earnings Test Amortization | (106,567) | 0 | (106,567) | 0 | 0 | 0 | (106,567) | 0 | (106,567) |
| 99 | 407335 | DSIT Amortization - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407368 | Project Compass Amortization | 168,136 | 0 | 168,136 | 0 | 0 | 0 | 168,136 | 0 | 168,136 |
| 99 | 407425 | WA GRC Jackson Prairie Deferral | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407468 | Project Compass Deferral - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL A&G DEPR/AMRT/NON-FIT TAXES | | | 540,293 | 8,951,998 | 9,492,291 | 324,026 | 6,292,092 | 6,616,118 | 216,267 | 2,659,906 | 2,876,173 |
| TOTAL ADMIN & GENERAL EXPENSES | | | 2,072,893 | 27,219,516 | 29,292,409 | 1,523,659 | 19,131,782 | 20,655,441 | 549,234 | 8,087,734 | 8,636,968 |
| TOTAL EXPENSES BEFORE FIT | | | 230,262,528 | 42,725,589 | 272,988,117 | 162,210,889 | 29,510,421 | 191,721,310 | 68,051,639 | 13,215,168 | 81,266,807 |
| NET OPERATING INCOME (LOSS) BEFORE FIT | | | | | 49,626,854 | | | 34,402,107 | | | 15,224,747 |
| G-FIT | FEDERAL INCOME TAX | | | | 2,024,038 | | | 1,885,337 | | | 138,701 |
| G-FIT | DEFERRED FEDERAL INCOME TAX | | | | 12,420,280 | | | 8,117,697 | | | 4,302,583 |
| G-FIT | AMORTIZED INVESTMENT TAX CREDIT | | | | (22,087) | | | (15,917) | | | (6,170) |
| GAS NET OPERATING INCOME (LOSS) | | | | | 35,204,623 | | | 24,414,990 | | | 10,789,633 |

| | |
|--------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|-------------|--------------------|-----------|-------|------------------------|-----------|-------|-------------------|-----------|-------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |

ALLOCATION RATIOS:

| | | | | | | | | | |
|----------|---------------------------------------|--|----------|--|---------|--|---------|--|--|
| G-ALL 1 | System Contract Demand | | 100.000% | | 70.530% | | 29.470% | | |
| G-ALL 2 | Number of Customers | | 100.000% | | 66.212% | | 33.788% | | |
| G-ALL 3 | Direct Distribution Operating Expense | | 100.000% | | 65.830% | | 34.170% | | |
| G-ALL 4 | Jurisdictional 4-Factor Ratio | | 100.000% | | 70.287% | | 29.713% | | |
| G-ALL 10 | Actual Annual Throughput | | 100.000% | | 68.308% | | 31.692% | | |
| G-ALL 99 | Not Allocated | | 0.000% | | 0.000% | | 0.000% | | |

| | |
|--|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS ALLOCATION OF OTHER REVENUE | G-495-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--------------------------------|--------------------|-----------|-------------|------------------------|-----------|-------------|-------------------|-----------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 4 | 495000 | OTHER GAS REVENUE-MISCELLANEOU | 55,515 | 201,236 | 256,751 | 55,515 | 141,443 | 196,958 | 0 | 59,793 | 59,793 |
| 4 | 495028 | DEFERRED EXCHANGE RESERVATION | 4,500,001 | 0 | 4,500,001 | 3,035,063 | 0 | 3,035,063 | 1,464,938 | 0 | 1,464,938 |
| 4 | 495100 | ENTITLEMENT PENALTIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 495280 | OTHER GAS REV-DECOUPLING MECHA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 495311 | CONTRA DECOUPLING DEFFERAL | 1,081,851 | 0 | 1,081,851 | 550,949 | 0 | 550,949 | 530,902 | 0 | 530,902 |
| 4 | 495328 | RESIDENTIAL DECOUPLING DEFERRE | (2,486,743) | 0 | (2,486,743) | (1,170,805) | 0 | (1,170,805) | (1,315,938) | 0 | (1,315,938) |
| 4 | 495329 | AMORTIZATION RES DECOUPLING DE | (3,086,711) | 0 | (3,086,711) | (3,086,711) | 0 | (3,086,711) | 0 | 0 | 0 |
| 4 | 495338 | NON-RES DECOUPLING DEFERRED RE | 572,309 | 0 | 572,309 | 754,341 | 0 | 754,341 | (182,032) | 0 | (182,032) |
| 4 | 495339 | AMORTIZATION NON-RES DECOUPLIN | (870,834) | 0 | (870,834) | (870,834) | 0 | (870,834) | 0 | 0 | 0 |
| 4 | 495600 | OTHER GAS REVENUE-DSM LOST MAR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 495680 | OTHER GAS REVENUE-MARGIN REDUC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 495711 | OTHER GAS REVENUE-GLENDALE SYS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 495780 | OTHER GAS REVENUE-PPP RECOVERY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 495900 | GAS CUSTOMERS-OTHER GAS REVENU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL PURCHASED GAS COSTS | (234,612) | 201,236 | (33,376) | (732,482) | 141,443 | (591,039) | 497,870 | 59,793 | 557,663 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 70.287% | 29.713% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

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| RESULTS OF OPERATIONS | Report ID: |
| ALLOCATION OF PURCHASED GAS COSTS | G-804-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basi | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|----------|---------|--------------------------------------|--------------------|-----------|--------------------|------------------------|-----------|--------------------|-------------------|-----------|-------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 6 | 804000 | Gas Purchases | 130,925,152 | 0 | 130,925,152 | 88,694,288 | 0 | 88,694,288 | 42,230,864 | 0 | 42,230,864 |
| 1 | 804001 | Pipeline Demand Costs | 26,114,599 | 0 | 26,114,599 | 18,432,506 | 0 | 18,432,506 | 7,682,093 | 0 | 7,682,093 |
| 1 | 804002 | Transport Variable Charges | 1,064,373 | 0 | 1,064,373 | 751,094 | 0 | 751,094 | 313,279 | 0 | 313,279 |
| 6 | 804010 | Gas Costs - Fixed Hedge | (61,844) | 0 | (61,844) | (39,806) | 0 | (39,806) | (22,038) | 0 | (22,038) |
| 6 | 804014 | GTI Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 804017 | Transaction Fees | 492,113 | 0 | 492,113 | 332,672 | 0 | 332,672 | 159,441 | 0 | 159,441 |
| 6 | 804018 | Merchandise Processing Fee | 94,702 | 0 | 94,702 | 62,759 | 0 | 62,759 | 31,943 | 0 | 31,943 |
| 6 | 804140 | Gas Research Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 804170 | Gas Transaction Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 804600 | Gas Purchases - Financial | 1,908,748 | 0 | 1,908,748 | 1,307,726 | 0 | 1,307,726 | 601,022 | 0 | 601,022 |
| 6 | 804700 | Gas Costs - Offsystem Bookout | 466,451 | 0 | 466,451 | 314,630 | 0 | 314,630 | 151,821 | 0 | 151,821 |
| 6 | 804711 | Gas Costs - Offsystem Bookout Offset | (466,451) | 0 | (466,451) | (314,630) | 0 | (314,630) | (151,821) | 0 | (151,821) |
| 6 | 804730 | Gas Costs - Intracompany LDC Gas | 9,500,051 | 0 | 9,500,051 | 6,419,079 | 0 | 6,419,079 | 3,080,972 | 0 | 3,080,972 |
| 6 | 804999 | Off System Gas Purchases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 805110 | Gas Exp - Rate Amortizations | (21,078,135) | 0 | (21,078,135) | (14,008,108) | 0 | (14,008,108) | (7,070,027) | 0 | (7,070,027) |
| 99 | 805111 | Amortize ID Holdback | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 805120 | Gas Expense - Rate Deferrals | 23,898,984 | 0 | 23,898,984 | 16,070,569 | 0 | 16,070,569 | 7,828,415 | 0 | 7,828,415 |
| | | TOTAL PURCHASED GAS COSTS | 172,858,743 | 0 | 172,858,743 | 118,022,779 | 0 | 118,022,779 | 54,835,964 | 0 | 54,835,964 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 70.530% | 29.470% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 68.352% | 31.648% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
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| RESULTS OF OPERATIONS | Report ID: |
| ALLOCATION OF ACCOUNT 908 | G-908-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|---|--------------------|-----------|------------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 908000 | Customer Assistance Expense | 253,487 | 123,423 | 376,910 | 199,733 | 81,721 | 281,454 | 53,754 | 41,702 | 95,456 |
| 99 | 908600 | Public Purpose Tariff Rider Expense Offset | 9,827,464 | 0 | 9,827,464 | 8,487,678 | 0 | 8,487,678 | 1,339,786 | 0 | 1,339,786 |
| 99 | 908610 | Limited Income Tax Refund Program | 117,840 | 0 | 117,840 | 117,840 | 0 | 117,840 | 0 | 0 | 0 |
| 99 | 908690 | Schedule 91 Amortization included in Unbillec | 51,979 | 0 | 51,979 | 47,385 | 0 | 47,385 | 4,594 | 0 | 4,594 |
| 99 | 908990 | DSM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Account 908 | | | 10,250,770 | 123,423 | 10,374,193 | 8,852,636 | 81,721 | 8,934,357 | 1,398,134 | 41,702 | 1,439,836 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------|----------|---------|---------|
| G-ALL | 2 | Number of Customers | 100.000% | 66.212% | 33.788% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|--------------------------------|
| RESULTS OF OPERATIONS | Report ID: G-INT-12E |
| INTEREST DEDUCTION FOR FIT--GAS NORTH | |
| For Twelve Months Ended May 31, 2017 Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|--|-------------|-------------|-------------|
| | Debt | | | |
| 1 | Capital Structure - Debt Ratio | | 52.53% | 52.53% |
| 2 | Cost of Debt | | 5.336% | 5.300% |
| | Total Cost of Debt | | 2.803% | 2.784% |
| | Total Weighted Cost | | 2.803% | 2.784% |
| G-APL | Net Rate Base | 442,535,289 | 302,014,659 | 140,520,630 |
| | Interest Deduction for FIT Calculation | 12,377,565 | 8,465,471 | 3,912,094 |
| 1 | AMA Actual Debt Ratio | | | |
| 2 | AMA Actual Debt Cost | | | |

| | |
|--|--------------------------------|
| RESULTS OF OPERATIONS | Report ID: G-FIT-12E |
| FEDERAL INCOME TAXES--GAS | |
| For Twelve Months Ended May 31, 2017 Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|--------------------|--|--------------|--------------|--------------|
| | Calculation of Taxable Operating Income: | | | |
| G-OPS | Operating Revenue | 322,614,971 | 226,123,417 | 96,491,554 |
| G-OPS | Operating & Maintenance Expense | 229,630,920 | 159,410,307 | 70,220,613 |
| G-OPS | Book Deprec/Amort and Reg Amortizations | 25,429,122 | 17,310,121 | 8,119,001 |
| G-OTX | Taxes Other than FIT | 17,928,075 | 15,000,882 | 2,927,193 |
| | Net Operating Income Before FIT | 49,626,854 | 34,402,107 | 15,224,747 |
| G-INT | Less: Interest Expense | 12,377,565 | 8,465,471 | 3,912,094 |
| G-SCM | Schedule M Adjustments | (31,466,323) | (20,549,958) | (10,916,365) |
| | Taxable Net Operating Income | 5,782,966 | 5,386,678 | 396,288 |
| | Tax Rate | 35.00% | 35.00% | 35.00% |
| | Total Federal Income Tax | 2,024,038 | 1,885,337 | 138,701 |
| G-DTE | Deferred FIT | 12,420,280 | 8,117,697 | 4,302,583 |
| 99 | 411400 Amortized Investment Tax Credit | (22,087) | (15,917) | (6,170) |
| | Total FIT/Deferred FIT & ITC | 14,422,231 | 9,987,117 | 4,435,114 |
| ALLOCATION RATIOS: | | | | |
| G-ALL | 99 Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended May 31, 2017
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--|--------------------|---------------------|---------------------|------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | 997000 | Book Depreciation & Amortization | 15,583,838 | 9,783,718 | 25,367,556 | 10,433,570 | 6,876,553 | 17,310,123 | 5,150,268 | 2,907,165 | 8,057,433 |
| 12 | 997001 | Contributions In Aid of Construction | 0 | 650,886 | 650,886 | 0 | 443,065 | 443,065 | 0 | 207,821 | 207,821 |
| 2 | 997002 | Injuries and Damages | 0 | 6,800 | 6,800 | 0 | 4,502 | 4,502 | 0 | 2,298 | 2,298 |
| 12 | 997003 | Salvage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 997005 | FAS106 Current Retiree Medical Accrual | 0 | 665,236 | 665,236 | 0 | 467,574 | 467,574 | 0 | 197,662 | 197,662 |
| 6 | 997008 | DSM Book Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997010 | Deferred Gas Credit and Refunds | 2,820,848 | 0 | 2,820,848 | 2,062,460 | 0 | 2,062,460 | 758,388 | 0 | 758,388 |
| 4 | 997015 | Airplane Lease Payments | 0 | 175,736 | 175,736 | 0 | 123,520 | 123,520 | 0 | 52,216 | 52,216 |
| 12 | 997016 | Redemption Expense Amortization | 0 | 292,886 | 292,886 | 0 | 199,370 | 199,370 | 0 | 93,516 | 93,516 |
| 4 | 997020 | FAS87 Current Pension Accrual | 0 | 287,734 | 287,734 | 0 | 202,240 | 202,240 | 0 | 85,494 | 85,494 |
| 4 | 997029 | FAS 106 Post Retirement Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997031 | Decoupling Mechanism | 4,790,129 | 0 | 4,790,129 | 3,823,060 | 0 | 3,823,060 | 967,069 | 0 | 967,069 |
| 12 | 997032 | Interest Rate Swaps | 0 | (10,346,952) | (10,346,952) | 0 | (7,043,274) | (7,043,274) | 0 | (3,303,678) | (3,303,678) |
| 4 | 997033 | DSM Tariff Rider | 1,580,698 | 0 | 1,580,698 | 1,330,057 | 0 | 1,330,057 | 250,641 | 0 | 250,641 |
| 12 | 997048 | AFUDC | 0 | (488,498) | (488,498) | 0 | (332,525) | (332,525) | 0 | (155,973) | (155,973) |
| 11 | 997049 | Tax Depreciation | 0 | (48,483,129) | (48,483,129) | 0 | (32,860,895) | (32,860,895) | 0 | (15,622,234) | (15,622,234) |
| 1 | 997055 | Deferred Gas Exchange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 997062 | Gain on Sale of Office Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997065 | Amortization of Unbilled Revenue Add-Ins | 55,871 | 0 | 55,871 | 47,385 | 0 | 47,385 | 8,486 | 0 | 8,486 |
| 99 | 997073 | DSIT Amortization - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 997080 | Book Transportation Depreciation | 0 | (1,362,149) | (1,362,149) | 0 | (923,237) | (923,237) | 0 | (438,912) | (438,912) |
| 4 | 997081 | Deferred Compensation | 0 | 165,840 | 165,840 | 0 | 116,564 | 116,564 | 0 | 49,276 | 49,276 |
| 4 | 997082 | Meal Disallowances | 0 | 121,578 | 121,578 | 0 | 85,454 | 85,454 | 0 | 36,124 | 36,124 |
| 4 | 997083 | Paid Time Off | 0 | 48,045 | 48,045 | 0 | 33,769 | 33,769 | 0 | 14,276 | 14,276 |
| 2 | 997084 | Customer Uncollectibles | 0 | 234,154 | 234,154 | 0 | 155,038 | 155,038 | 0 | 79,116 | 79,116 |
| 99 | 997098 | Provision for Rate Refund | 2,551,870 | 0 | 2,551,870 | 2,551,870 | 0 | 2,551,870 | 0 | 0 | 0 |
| 12 | 997101 | Repairs 481 (a) | 0 | (7,244,389) | (7,244,389) | 0 | (4,931,328) | (4,931,328) | 0 | (2,313,061) | (2,313,061) |
| 12 | 997102 | Amort Idaho Earnings Test (254229) | (110,459) | 0 | (110,459) | 0 | 0 | 0 | (110,459) | 0 | (110,459) |
| 99 | 997103 | Def Project Compass | 168,136 | 0 | 168,136 | 0 | 0 | 0 | 168,136 | 0 | 168,136 |
| 99 | 997105 | WA Nat Gas Line Extension | (3,414,750) | 0 | (3,414,750) | (3,414,750) | 0 | (3,414,750) | 0 | 0 | 0 |
| | | TOTAL SCHEDULE M ADJUSTMENTS | 27,383,254 | (55,492,504) | (31,466,323) | 16,833,652 | (37,383,610) | (20,549,958) | 7,192,529 | (18,108,894) | (10,916,365) |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1 | Contract System Demand | 100.000% | 70.530% | 29.470% |
| G-ALL | 2 | Number of Customers | 100.000% | 66.212% | 33.788% |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 70.287% | 29.713% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 68.352% | 31.648% |
| G-ALL | 11 | Book Depreciation | 100.000% | 67.778% | 32.222% |
| G-ALL | 12 | Net Gas Plant (before DFIT) | 100.000% | 68.071% | 31.929% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|--------------------------------|
| RESULTS OF OPERATIONS | Report ID: G-DTE-12E |
| DEFERRED INCOME TAX EXPENSE--GAS | |
| For Twelve Months Ended May 31, 2017 Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | System | Washington | Idaho |
|-----------|---------|--|-------------------|------------------|------------------|
| 14 | 410100 | Deferred Federal Income Tax Expense - Allocated | 15,534,349 | 10,465,025 | 5,069,324 |
| 99 | 410100 | Deferred Federal Income Tax Exp | (2,935,320) | (2,223,499) | (711,821) |
| | | SUBTOTAL | 12,599,029 | 8,241,526 | 4,357,503 |
| 14 | 411100 | Deferred Federal Income Tax Expense - Allocated | (159,194) | (107,244) | (51,950) |
| 99 | 411100 | Deferred Federal Income Tax Exp | (19,555) | (16,585) | (2,970) |
| | | SUBTOTAL | (178,749) | (123,829) | (54,920) |
| | | Total Deferred Federal Income Tax Expense | 12,420,280 | 8,117,697 | 4,302,583 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------|----------|---------|---------|
| G-ALL | 14 | Net Allocated Schedule M's | 100.000% | 67.367% | 32.633% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended May 31, 2017
 Ending Balance Basis

Report ID:
G-OTX-12E

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|------------------------------------|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | UNDERGROUND STORAGE | | | | | | | | | |
| 1 | 408190 | R&P Property Tax - Storage | 0 | 153,142 | 153,142 | 0 | 108,011 | 108,011 | 0 | 45,131 | 45,131 |
| | | TOTAL UNDERGROUND STORAGE TAX | 0 | 153,142 | 153,142 | 0 | 108,011 | 108,011 | 0 | 45,131 | 45,131 |
| | | DISTRIBUTION | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 6,382,277 | 0 | 6,382,277 | 6,382,277 | 0 | 6,382,277 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 7,208,940 | 0 | 7,208,940 | 6,018,124 | 0 | 6,018,124 | 1,190,816 | 0 | 1,190,816 |
| 99 | 408130 | Excise Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 408160 | Miscellaneous State or Local Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 408170 | R&P Property Tax - Distribution | 3,991,846 | 0 | 3,991,846 | 2,492,470 | 0 | 2,492,470 | 1,499,376 | 0 | 1,499,376 |
| 99 | 409100 | State Income Tax | 191,870 | 0 | 191,870 | 0 | 0 | 0 | 191,870 | 0 | 191,870 |
| | | TOTAL DISTRIBUTION TAX | 17,774,933 | 0 | 17,774,933 | 14,892,871 | 0 | 14,892,871 | 2,882,062 | 0 | 2,882,062 |
| | | TOTAL TAXES OTHER THAN FIT | 17,774,933 | 153,142 | 17,928,075 | 14,892,871 | 108,011 | 15,000,882 | 2,882,062 | 45,131 | 2,927,193 |

ALLOCATION RATIOS:

| | | | | | |
|-------|---|------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 70.530% | 29.470% |
|-------|---|------------------------|----------|---------|---------|

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended May 31, 2017
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|---|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | PLANT IN SERVICE | | | | | | | | | |
| | | INTANGIBLE PLANT: | | | | | | | | | |
| 4 | 303000 | Misc Intangible Plant (303000) | 1,802,199 | 1,879,824 | 3,682,023 | 1,022,594 | 1,321,272 | 2,343,866 | 779,605 | 558,552 | 1,338,157 |
| 4 | 3031XX | Misc Intangible IT Plant (3031XX) | 21,233 | 36,950,075 | 36,971,308 | 0 | 25,971,099 | 25,971,099 | 21,233 | 10,978,976 | 11,000,209 |
| | | TOTAL INTANGIBLE PLANT | 1,823,432 | 38,829,899 | 40,653,331 | 1,022,594 | 27,292,371 | 28,314,965 | 800,838 | 11,537,528 | 12,338,366 |
| | | UNDERGROUND STORAGE PLANT: | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 0 | 1,279,495 | 1,279,495 | 0 | 900,453 | 900,453 | 0 | 379,042 | 379,042 |
| 1 | 351XXX | Structures & Improvements | 0 | 2,134,897 | 2,134,897 | 0 | 1,505,743 | 1,505,743 | 0 | 629,154 | 629,154 |
| 1 | 352XXX | Wells | 0 | 18,905,731 | 18,905,731 | 0 | 13,334,212 | 13,334,212 | 0 | 5,571,519 | 5,571,519 |
| 1 | 353000 | Lines | 0 | 1,044,477 | 1,044,477 | 0 | 736,670 | 736,670 | 0 | 307,807 | 307,807 |
| 1 | 354000 | Compressor Station Equipment | 0 | 12,258,412 | 12,258,412 | 0 | 8,645,858 | 8,645,858 | 0 | 3,612,554 | 3,612,554 |
| 1 | 355000 | Measuring & Regulating Equipment | 0 | 929,166 | 929,166 | 0 | 655,341 | 655,341 | 0 | 273,825 | 273,825 |
| 1 | 356000 | Purification Equipment | 0 | 403,713 | 403,713 | 0 | 284,739 | 284,739 | 0 | 118,974 | 118,974 |
| 1 | 357000 | Other Equipment | 0 | 2,224,229 | 2,224,229 | 0 | 1,568,749 | 1,568,749 | 0 | 655,480 | 655,480 |
| | | TOTAL UNDERGROUND STORAGE PLANT | 0 | 39,180,120 | 39,180,120 | 0 | 27,631,765 | 27,631,765 | 0 | 11,548,355 | 11,548,355 |
| | | DISTRIBUTION PLANT: | | | | | | | | | |
| 6 | 374200 | Land & Land Rights | 88,595 | 0 | 88,595 | 63,925 | 0 | 63,925 | 24,670 | 0 | 24,670 |
| 6 | 374400 | Land & Land Rights | 186,398 | 0 | 186,398 | 123,263 | 0 | 123,263 | 63,135 | 0 | 63,135 |
| 6 | 375000 | Structures & Improvements | 929,877 | 0 | 929,877 | 565,138 | 0 | 565,138 | 364,739 | 0 | 364,739 |
| 6 | 376000 | Mains | 308,619,302 | 2,512,521 | 311,131,823 | 203,084,296 | 1,717,358 | 204,801,654 | 105,535,006 | 795,163 | 106,330,169 |
| 6 | 378000 | Measuring & Reg Station Equip-General | 5,745,072 | 127,101 | 5,872,173 | 3,573,747 | 86,876 | 3,660,623 | 2,171,325 | 40,225 | 2,211,550 |
| 6 | 379000 | Measuring & Reg Station Equip-City Gate | 6,867,026 | 0 | 6,867,026 | 2,356,405 | 0 | 2,356,405 | 4,510,621 | 0 | 4,510,621 |
| 6 | 380000 | Services | 220,238,076 | 0 | 220,238,076 | 150,023,871 | 0 | 150,023,871 | 70,214,205 | 0 | 70,214,205 |
| 6 | 381000 | Meters | 77,426,430 | 0 | 77,426,430 | 53,697,015 | 0 | 53,697,015 | 23,729,415 | 0 | 23,729,415 |
| 6 | 382000 | Meter Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 383000 | House Regulators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 384000 | House Regulator Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 385000 | Industrial Measuring & Reg Sta Equip | 3,327,501 | 0 | 3,327,501 | 2,591,324 | 0 | 2,591,324 | 736,177 | 0 | 736,177 |
| 6 | 387000 | Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION PLANT | 623,428,277 | 2,639,622 | 626,067,899 | 416,078,984 | 1,804,234 | 417,883,218 | 207,349,293 | 835,388 | 208,184,681 |
| | | GENERAL PLANT | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 2,819,332 | 2,099,361 | 4,918,693 | 2,722,307 | 1,475,578 | 4,197,885 | 97,025 | 623,783 | 720,808 |
| 4 | 390XXX | Structures & Improvements | 5,442,452 | 22,661,815 | 28,104,267 | 3,845,141 | 15,928,310 | 19,773,451 | 1,597,311 | 6,733,505 | 8,330,816 |
| 4 | 391XXX | Office Furniture & Equipment | (179,622) | 12,919,504 | 12,739,882 | (198,506) | 9,080,732 | 8,882,226 | 18,884 | 3,838,772 | 3,857,656 |
| 4 | 392XXX | Transportation Equipment | 11,089,392 | 2,433,367 | 13,522,759 | 8,489,408 | 1,710,341 | 10,199,749 | 2,599,984 | 723,026 | 3,323,010 |
| 4 | 393000 | Stores Equipment | 151,417 | 889,359 | 1,040,776 | 117,682 | 625,104 | 742,786 | 33,735 | 264,255 | 297,990 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 2,417,139 | 5,555,754 | 7,972,893 | 1,880,908 | 3,904,973 | 5,785,881 | 536,231 | 1,650,781 | 2,187,012 |
| 4 | 395000 | Laboratory Equipment | 20,045 | 308,437 | 328,482 | 15,117 | 216,791 | 231,908 | 4,928 | 91,646 | 96,574 |
| 4 | 396XXX | Power Operated Equipment | 3,297,558 | 1,059,263 | 4,356,821 | 2,461,739 | 744,524 | 3,206,263 | 835,819 | 314,739 | 1,150,558 |
| 4 | 397XXX | Communications Equipment | 2,430,359 | 11,859,532 | 14,289,891 | 1,098,820 | 8,335,709 | 9,434,529 | 1,331,539 | 3,523,823 | 4,855,362 |
| 4 | 398000 | Miscellaneous Equipment | 1,995 | 79,869 | 81,864 | 1,106 | 56,138 | 57,244 | 889 | 23,731 | 24,620 |
| | | TOTAL GENERAL PLANT | 27,490,067 | 59,866,261 | 87,356,328 | 20,433,722 | 42,078,200 | 62,511,922 | 7,056,345 | 17,788,061 | 24,844,406 |

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended May 31, 2017
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|---|--------------------|---------------|---------------|------------------------|--------------|---------------|-------------------|--------------|--------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | TOTAL PLANT IN SERVICE | 652,741,776 | 140,515,902 | 793,257,678 | 437,535,300 | 98,806,570 | 536,341,870 | 215,206,476 | 41,709,332 | 256,915,808 |
| | | ACCUMULATED DEPRECIATION | | | | | | | | | |
| G-ADEP | | Underground Storage | 0 | (14,925,297) | (14,925,297) | 0 | (10,526,812) | (10,526,812) | 0 | (4,398,485) | (4,398,485) |
| G-ADEP | | Distribution Plant | (205,207,849) | (1,698,771) | (206,906,620) | (134,878,318) | (1,161,144) | (136,039,462) | (70,329,531) | (537,627) | (70,867,158) |
| G-ADEP | | General Plant | (9,332,159) | (17,560,816) | (26,892,975) | (6,513,379) | (12,342,971) | (18,856,350) | (2,818,780) | (5,217,845) | (8,036,625) |
| | | TOTAL ACCUMULATED DEPRECIATION | (214,540,008) | (34,184,884) | (248,724,892) | (141,391,697) | (24,030,927) | (165,422,624) | (73,148,311) | (10,153,957) | (83,302,268) |
| | | ACCUMULATED AMORTIZATION | | | | | | | | | |
| G-AAMT | | General Plant - 303000 | (254,460) | (461,785) | (716,245) | (176,787) | (324,575) | (501,362) | (77,673) | (137,210) | (214,883) |
| G-AAMT | | Misc IT Intangible Plant - 3031XX | (13,472) | (10,789,215) | (10,802,687) | 0 | (7,583,415) | (7,583,415) | (13,472) | (3,205,800) | (3,219,272) |
| G-AAMT | | Underground Storage | 0 | (240,408) | (240,408) | 0 | (169,560) | (169,560) | 0 | (70,848) | (70,848) |
| G-AAMT | | General Plant - 390200, 396200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCUMULATED AMORTIZATION | (267,932) | (11,491,408) | (11,759,340) | (176,787) | (8,077,550) | (8,254,337) | (91,145) | (3,413,858) | (3,505,003) |
| | | TOTAL ACCUMULATED DEPR/AMORT | (214,807,940) | (45,676,292) | (260,484,232) | (141,568,484) | (32,108,477) | (173,676,961) | (73,239,456) | (13,567,815) | (86,807,271) |
| | | NET GAS UTILITY PLANT before DFIT | 437,933,836 | 94,839,610 | 532,773,446 | 295,966,816 | 66,698,093 | 362,664,909 | 141,967,020 | 28,141,517 | 170,108,537 |
| | | ACCUMULATED DFIT | | | | | | | | | |
| 12 | 282900 | ADFIT - Gas Plant In Service | 0 | (101,946,178) | (101,946,178) | 0 | (69,395,783) | (69,395,783) | 0 | (32,550,395) | (32,550,395) |
| 4, 12 | 282900 | ADFIT - Common Plant (282900 from C-DT) | 0 | (17,072,586) | (17,072,586) | 0 | (11,996,357) | (11,996,357) | 0 | (5,076,229) | (5,076,229) |
| 4 | 283750 | ADFIT - Common Plant (283750 from C-DT) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 283850 | ADFIT - Gas portion of Bond Redemptions | 0 | (793,469) | (793,469) | 0 | (540,122) | (540,122) | 0 | (253,347) | (253,347) |
| | | TOTAL ACCUMULATED DFIT | 0 | (119,812,233) | (119,812,233) | 0 | (81,932,262) | (81,932,262) | 0 | (37,879,971) | (37,879,971) |
| | | NET GAS UTILITY PLANT | 437,933,836 | (24,972,623) | 412,961,213 | 295,966,816 | (15,234,169) | 280,732,647 | 141,967,020 | (9,738,454) | 132,228,566 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 70.530% | 29.470% |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 70.287% | 29.713% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 68.352% | 31.648% |
| G-ALL | 12 | Net Gas Plant (before DFIT) | 100.000% | 68.071% | 31.929% |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ADJUSTMENTS TO NET GAS UTILITY PLANT | G-APL-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|------------|---|--------------------|--------------|-------------|------------------------|--------------|-------------|-------------------|-------------|-------------|
| Ref/Basis: | Account Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| G-PLT | NET GAS PLANT IN SERVICE | 437,933,836 | (24,972,623) | 412,961,213 | 295,966,816 | (15,234,169) | 280,732,647 | 141,967,020 | (9,738,454) | 132,228,566 |
| | OTHER ADJUSTMENTS: | | | | | | | | | |
| 4 | 253850 Gain on Sale of General Office Bldg | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 190850 DFIT - Gain on Sale of General Office Bldg | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 117100 Gas Stored - Recoverable Base Gas | 0 | 5,731,064 | 5,731,064 | 0 | 4,042,119 | 4,042,119 | 0 | 1,688,945 | 1,688,945 |
| 1 | 164100 Gas Inventory--Jackson Prairie | 0 | 8,824,615 | 8,824,615 | 0 | 6,224,001 | 6,224,001 | 0 | 2,600,614 | 2,600,614 |
| 4 | 252000 Customer Advances | (81,232) | 0 | (81,232) | (11,804) | 0 | (11,804) | (69,428) | 0 | (69,428) |
| 99 | 235199 Customer Deposits | (540,856) | 0 | (540,856) | (540,856) | 0 | (540,856) | 0 | 0 | 0 |
| 99 | 182302 WA Excess Nat Gas Line Extension | 3,519,247 | 0 | 3,519,247 | 3,519,247 | 0 | 3,519,247 | 0 | 0 | 0 |
| 99 | 283302 DFIT - WA Excess Nat Gas Line Extension | (1,231,736) | 0 | (1,231,736) | (1,231,736) | 0 | (1,231,736) | 0 | 0 | 0 |
| C-WKC | Working Capital | 9,281,041 | 4,071,933 | 13,352,974 | 9,281,041 | 0 | 9,281,041 | 0 | 4,071,933 | 4,071,933 |
| 99 | 186710 DSM Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER ADJUSTMENTS | 10,946,464 | 18,627,612 | 29,574,076 | 11,015,892 | 10,266,120 | 21,282,012 | (69,428) | 8,361,492 | 8,292,064 |
| | NET RATE BASE | 448,880,300 | (6,345,011) | 442,535,289 | 306,982,708 | (4,968,049) | 302,014,659 | 141,897,592 | (1,376,962) | 140,520,630 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 70.530% | 29.470% |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 70.287% | 29.713% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---------------------------------------|-------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH DEPRECIATION EXPENSE | G-DEPX-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--------------------------------------|--------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------|------------------|------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Electric Production | | | | | | | | | | | | | |
| Steam (ED-AN) | 7,973,709 | 7,973,709 | | | | | | | | | | | |
| Hydro (ED-AN) | 11,189,274 | 11,189,274 | | | | | | | | | | | |
| Other (ED-AN) | 9,661,710 | 9,661,710 | | | | | | | | | | | |
| Total Electric Production | 28,824,693 | 28,824,693 | | | | | | | | | | | |
| Electric Transmission | | | | | | | | | | | | | |
| ED-AN | 12,033,551 | 12,033,551 | | | | | | | | | | | |
| Total Electric Transmission | 12,033,551 | 12,033,551 | | | | | | | | | | | |
| Electric Distribution | | | | | | | | | | | | | |
| ED-AN | 45,379 | 45,379 | | | | | | | | | | | |
| ED-ID | 16,489,836 | 16,489,836 | | | | | | | | | | | |
| ED-WA | 28,627,206 | 28,627,206 | | | | | | | | | | | |
| Total Electric Distribution | 45,162,421 | 45,162,421 | | | | | | | | | | | |
| Gas Underground Storage | | | | | | | | | | | | | |
| 1 GD-AN | 732,782 | | 732,782 | | 732,782 | 732,782 | | 516,831 | 516,831 | | 215,951 | 215,951 | |
| GD-OR | 131,524 | | | 131,524 | | | | | | | | | |
| Total Gas Underground Storage | 864,306 | | 732,782 | 131,524 | | 732,782 | 732,782 | | 516,831 | 516,831 | | 215,951 | 215,951 |
| Gas Distribution | | | | | | | | | | | | | |
| 6 GD-AN | 98,708 | | 98,708 | | | 98,708 | | 67,469 | 67,469 | | 31,239 | 31,239 | |
| GD-ID | 4,995,571 | | 4,995,571 | | 4,995,571 | 4,995,571 | | | | 4,995,571 | | 4,995,571 | |
| GD-WA | 10,109,543 | | 10,109,543 | | 10,109,543 | 10,109,543 | 10,109,543 | | 10,109,543 | | | | |
| GD-OR | 6,829,919 | | | 6,829,919 | | | | | | | | | |
| Total Gas Distribution | 22,033,741 | | 15,203,822 | 6,829,919 | 15,105,114 | 98,708 | 15,203,822 | 10,109,543 | 67,469 | 10,177,012 | 4,995,571 | 31,239 | 5,026,810 |
| General Plant | | | | | | | | | | | | | |
| ED-AN | 2,806,990 | 2,806,990 | | | | | | | | | | | |
| ED-ID | 227,726 | 227,726 | | | | | | | | | | | |
| ED-WA | 883,764 | 883,764 | | | | | | | | | | | |
| 7,4 CD-AA | 17,771,143 | 12,498,090 | 3,633,310 | 1,639,743 | | 3,633,310 | 3,633,310 | 2,553,745 | 2,553,745 | | 1,079,565 | 1,079,565 | |
| 9,4 CD-AN | 884,757 | 688,421 | 196,336 | | | 196,336 | 196,336 | 137,999 | 137,999 | | 58,337 | 58,337 | |
| 9 CD-ID | 351,682 | 273,640 | 78,042 | | 78,042 | 78,042 | | | | 78,042 | | 78,042 | |
| 9 CD-WA | 245,420 | 190,959 | 54,461 | | 54,461 | 54,461 | 54,461 | | 54,461 | | | | |
| 8,4 GD-AA | 359,214 | | 246,270 | 112,944 | | 246,270 | 246,270 | 173,096 | 173,096 | | 73,174 | 73,174 | |
| 4 GD-AN | 35,682 | | 35,682 | | | 35,682 | 35,682 | 25,080 | 25,080 | | 10,602 | 10,602 | |
| GD-ID | 57,586 | | 57,586 | | 57,586 | 57,586 | | | | 57,586 | | 57,586 | |
| GD-WA | 244,703 | | 244,703 | | 244,703 | 244,703 | 244,703 | | 244,703 | | | | |
| GD-OR | 188,765 | | | 188,765 | | | | | | | | | |
| Total General Plant | 24,057,432 | 17,569,590 | 4,546,390 | 1,941,452 | 434,792 | 4,111,598 | 4,546,390 | 299,164 | 2,889,920 | 3,189,084 | 135,628 | 1,221,678 | 1,357,306 |
| Total Depreciation Expense | 132,976,144 | 103,590,255 | 20,482,994 | 8,902,895 | 15,539,906 | 4,943,088 | 20,482,994 | 10,408,707 | 3,474,220 | 13,882,927 | 5,131,199 | 1,468,868 | 6,600,067 |

Allocation Ratios:

| Service - | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho |
|----------------------------------|----------|-----------|-----------|---------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 70.328% | 20.445% | 9.227% | 1 System Contract Demand | 70.530% | 29.470% |
| 8 Gas North/Oregon 4-Factor | 0.000% | 68.558% | 31.442% | 4 Jurisdictional 4-Factor Ratio | 70.287% | 29.713% |
| 9 Elec/Gas North 4-Factor | 77.808% | 22.192% | 0.000% | 6 Actual Therms Purchased | 68.352% | 31.648% |

| | |
|---------------------------------------|-------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH AMORTIZATION EXPENSE | G-AMTX-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|---|--------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|---------------|------------------|------------------------|---------------|------------------|-------------------|---------------|------------------|------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| Production/Transmission | | | | | | | | | | | | | | |
| Franchises (302000) | ED-AN | 918,401 | 918,401 | | | | | | | | | | | |
| Misc Intangible Plt (303000) | ED-AN | 243,606 | 243,606 | | | | | | | | | | | |
| Total Production/Transmission | | 1,162,007 | 1,162,007 | | | | | | | | | | | |
| Distribution | | | | | | | | | | | | | | |
| Franchises (302000) | ED-WA | 24,153 | 24,153 | | | | | | | | | | | |
| Misc Intangible Plt (303000) | ED-WA | 4,867 | 4,867 | | | | | | | | | | | |
| Total Distribution | | 29,020 | 29,020 | | | | | | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 598,927 | 421,213 | 122,451 | 55,263 | | 122,451 | 122,451 | | 86,067 | 86,067 | | 36,384 | 36,384 |
| 9,4 | CD-AN | 9,728 | 7,570 | 2,158 | | | 2,158 | 2,158 | | 1,517 | 1,517 | | 641 | 641 |
| | GD-ID | 14,942 | | 14,942 | | | 14,942 | 14,942 | | | | 14,942 | | 14,942 |
| | GD-WA | 24,862 | | 24,862 | | | 24,862 | 24,862 | 24,862 | | 24,862 | | | |
| | GD-OR | 3,304 | | | 3,304 | | | | | | | | | |
| Total General Plant - 303000 | | 651,763 | 428,783 | 164,413 | 58,567 | 39,804 | 124,609 | 164,413 | 24,862 | 87,584 | 112,446 | 14,942 | 37,025 | 51,967 |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 22,147,522 | 15,575,909 | 4,528,061 | 2,043,552 | | 4,528,061 | 4,528,061 | | 3,182,638 | 3,182,638 | | 1,345,423 | 1,345,423 |
| 9,4 | CD-AN | 12,836 | 9,988 | 2,848 | | | 2,848 | 2,848 | | 2,002 | 2,002 | | 846 | 846 |
| 9,4 | CD-ID | 18,602 | 14,474 | 4,128 | | 4,128 | | 4,128 | | | | 4,128 | | 4,128 |
| | ED-AN | 726,798 | 726,798 | | | | | | | | | | | |
| | ED-ID | 3,560 | 3,560 | | | | | | | | | | | |
| | ED-WA | 824,808 | 824,808 | | | | | | | | | | | |
| 8,4 | GD-AA | 267,025 | | 183,067 | 83,958 | | 183,067 | 183,067 | | 128,672 | 128,672 | | 54,395 | 54,395 |
| 4 | GD-AN | 0 | | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| | GD-OR | 0 | | | 0 | | | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 3031XX | | 24,001,151 | 17,155,537 | 4,718,104 | 2,127,510 | 4,128 | 4,713,976 | 4,718,104 | | 3,313,312 | 3,313,312 | 4,128 | 1,400,664 | 1,404,792 |
| Gas Underground Storage | | | | | | | | | | | | | | |
| 1 | GD-AN | 227 | | 227 | | | 227 | 227 | | 160 | 160 | | 67 | 67 |
| Total Gas Underground Storage | | 227 | | 227 | | | 227 | 227 | | 160 | 160 | | 67 | 67 |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 8,878 | 6,244 | 1,815 | 819 | | 1,815 | 1,815 | | 1,276 | 1,276 | | 539 | 539 |
| 4 | ED-AN | 47,234 | 47,234 | | | | | | | | | | | |
| | GD-OR | 0 | | | 0 | | | | | | | | | |
| Total General Plant- 390200, 396200 | | 56,112 | 53,478 | 1,815 | 819 | | 1,815 | 1,815 | | 1,276 | 1,276 | | 539 | 539 |
| Total Amortization Expense | | 25,900,280 | 18,828,825 | 4,884,559 | 2,186,896 | 43,932 | 4,840,627 | 4,884,559 | 24,862 | 3,402,332 | 3,427,194 | 19,070 | 1,438,295 | 1,457,365 |

Allocation Ratios:

| Service - | | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho |
|-----------|--------------------------------|----------|-----------|-----------|----------------|-----------------------------|---------|
| 7 | Elec/Gas North/Oregon 4-Factor | 70.328% | 20.445% | 9.227% | 1 | System Contract Demand | 70.530% |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 68.558% | 31.442% | 4 | Jurisdictional 4-Factor Rat | 70.287% |
| 9 | Elec/Gas North 4-Factor | 77.808% | 22.192% | 0.000% | | | 29.470% |
| | | | | | | | 29.713% |

| | |
|---|-------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH ACCUMULATED DEPRECIATION | G-ADEP-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---------------------------------------|------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|---------------------|----------------------|------------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Electric Production | | | | | | | | | | | | | |
| | Steam (ED-AN) | (298,572,147) | (298,572,147) | | | | | | | | | | |
| | Hydro (ED-AN) | (126,398,148) | (126,398,148) | | | | | | | | | | |
| | Other (ED-AN) | (113,756,220) | (113,756,220) | | | | | | | | | | |
| Total Electric Production | (538,726,515) | (538,726,515) | | | | | | | | | | | |
| Electric Transmission | | | | | | | | | | | | | |
| | ED-AN | (209,052,685) | (209,052,685) | | | | | | | | | | |
| Total Electric Transmission | (209,052,685) | (209,052,685) | | | | | | | | | | | |
| Electric Distribution | | | | | | | | | | | | | |
| | ED-AN | (99,402) | (99,402) | | | | | | | | | | |
| | ED-ID | (195,269,705) | (195,269,705) | | | | | | | | | | |
| | ED-WA | (311,697,862) | (311,697,862) | | | | | | | | | | |
| Total Electric Distribution | (507,066,969) | (507,066,969) | | | | | | | | | | | |
| Gas Underground Storage | | | | | | | | | | | | | |
| 1 | GD-AN | (14,925,297) | (14,925,297) | | (14,925,297) | (14,925,297) | | (10,526,812) | (10,526,812) | | (4,398,485) | (4,398,485) | |
| | GD-OR | (932,042) | | (932,042) | | | | | | | | | |
| Total Gas Underground Storage | (15,857,339) | | (14,925,297) | (932,042) | (14,925,297) | (14,925,297) | | (10,526,812) | (10,526,812) | | (4,398,485) | (4,398,485) | |
| Gas Distribution | | | | | | | | | | | | | |
| 6 | GD-AN | (1,698,771) | (1,698,771) | | | (1,698,771) | (1,698,771) | (1,161,144) | (1,161,144) | | (537,627) | (537,627) | |
| | GD-ID | (70,329,531) | (70,329,531) | | (70,329,531) | (70,329,531) | | | | (70,329,531) | | (70,329,531) | |
| | GD-WA | (134,878,318) | (134,878,318) | | (134,878,318) | (134,878,318) | (134,878,318) | | (134,878,318) | | | | |
| | GD-OR | (103,894,292) | | (103,894,292) | | | | | | | | | |
| Total Gas Distribution | (310,800,912) | | (206,906,620) | (103,894,292) | (205,207,849) | (1,698,771) | (206,906,620) | (134,878,318) | (1,161,144) | (136,039,462) | (70,329,531) | (537,627) | (70,867,158) |
| General Plant | | | | | | | | | | | | | |
| | ED-AN | (47,053,359) | (47,053,359) | | | | | | | | | | |
| | ED-ID | (9,132,213) | (9,132,213) | | | | | | | | | | |
| | ED-WA | (18,019,783) | (18,019,783) | | | | | | | | | | |
| 7,4 | CD-AA | (52,499,784) | (36,922,048) | (10,733,581) | (4,844,155) | (10,733,581) | (10,733,581) | (7,544,312) | (7,544,312) | | (3,189,269) | (3,189,269) | |
| 9,4 | CD-AN | (11,722,922) | (9,121,488) | (2,601,434) | | (2,601,434) | (2,601,434) | (1,828,470) | (1,828,470) | | (772,964) | (772,964) | |
| 9 | CD-ID | (5,781,142) | (4,498,249) | (1,282,893) | | (1,282,893) | (1,282,893) | | | (1,282,893) | | (1,282,893) | |
| 9 | CD-WA | (3,825,309) | (2,976,435) | (848,874) | | (848,874) | (848,874) | (848,874) | (848,874) | | | | |
| 8,4 | GD-AA | (2,276,404) | | (1,560,657) | (715,747) | (1,560,657) | (1,560,657) | (1,096,939) | (1,096,939) | | (463,718) | (463,718) | |
| 4 | GD-AN | (2,665,144) | | (2,665,144) | | (2,665,144) | (2,665,144) | (1,873,250) | (1,873,250) | | (791,894) | (791,894) | |
| | GD-ID | (1,535,887) | | (1,535,887) | | (1,535,887) | (1,535,887) | | | (1,535,887) | | (1,535,887) | |
| | GD-WA | (5,664,505) | | (5,664,505) | | (5,664,505) | (5,664,505) | (5,664,505) | (5,664,505) | | | | |
| | GD-OR | (4,752,709) | | (4,752,709) | | | | | | | | | |
| Total General Plant | (164,929,161) | (127,723,575) | (26,892,975) | (10,312,611) | (9,332,159) | (17,560,816) | (26,892,975) | (6,513,379) | (12,342,971) | (18,856,350) | (2,818,780) | (5,217,845) | (8,036,625) |
| Total Accumulated Depreciation | (1,746,433,581) | (1,382,569,744) | (248,724,892) | (115,138,945) | (214,540,008) | (34,184,884) | (248,724,892) | (141,391,697) | (24,030,927) | (165,422,624) | (73,148,311) | (10,153,957) | (83,302,268) |

Allocation Ratios:

| Service - | | Electric | Gas-North | Gas-South | Jurisdiction - | | Washington | | Idaho |
|-----------|--------------------------------|----------|-----------|-----------|----------------|-------------------------------|------------|--|---------|
| 7 | Elec/Gas North/Oregon 4-Factor | 70.328% | 20.445% | 9.227% | 1 | System Contract Demand | 70.530% | | 29.470% |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 68.558% | 31.442% | 4 | Jurisdictional 4-Factor Ratio | 70.287% | | 29.713% |
| 9 | Elec/Gas North 4-Factor | 77.808% | 22.192% | 0.000% | 6 | Actual Therms Purchased | 68.352% | | 31.648% |

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended May 31, 2017
Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

| Ref/Basis | System | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | | |
|---|------------------------------|---|--|--|-----------------------|--------------------|-------|------------------------|---------------------|---------------------|-------------------|--------------------|--------------------|-----------------|--------------------|--------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | | | |
| Production/Transmission | | | | | | | | | | | | | | | | |
| | Franchises (302000) | ED-AN | (10,524,021) | (10,524,021) | | | | | | | | | | | | |
| | Misc Intangible Plt (303000) | ED-AN | (1,480,326) | (1,480,326) | | | | | | | | | | | | |
| Total Production/Transmission | | | (12,004,347) | (12,004,347) | | | | | | | | | | | | |
| Distribution | | | | | | | | | | | | | | | | |
| | Franchises (302000) | ED-WA | (179,452) | (179,452) | | | | | | | | | | | | |
| | Misc Intangible Plt (303000) | ED-WA | (33,385) | (33,385) | | | | | | | | | | | | |
| Total Distribution | | | (212,837) | (212,837) | | | | | | | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | (2,159,800) | (1,518,944) | (441,571) | (199,285) | | (441,571) | (441,571) | | (310,367) | (310,367) | (131,204) | (131,204) | | |
| 9,4 | | CD-AN | (91,092) | (70,878) | (20,214) | | | (20,214) | (20,214) | | (14,208) | (14,208) | (6,006) | (6,006) | | |
| | | GD-ID | (77,673) | | (77,673) | | | (77,673) | (77,673) | | | | (77,673) | (77,673) | | |
| | | GD-WA | (176,787) | | (176,787) | | | (176,787) | (176,787) | | (176,787) | (176,787) | | | | |
| | | GD-OR | (83,980) | | | (83,980) | | | | | | | | | | |
| Total General Plant - 303000 | | | (2,589,332) | (1,589,822) | (716,245) | (283,265) | | (254,460) | (461,785) | (716,245) | (176,787) | (324,575) | (501,362) | (77,673) | (137,210) | (214,883) |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | (51,302,521) | (36,080,038) | (10,488,800) | (4,733,683) | | (10,488,800) | (10,488,800) | | (7,372,263) | (7,372,263) | (3,116,537) | (3,116,537) | | |
| 9,4 | | CD-AN | (42,080) | (32,742) | (9,338) | | | (9,338) | (9,338) | | (6,563) | (6,563) | (2,775) | (2,775) | | |
| 9 | | CD-ID | (60,710) | (47,238) | (13,472) | | | (13,472) | (13,472) | | | | (13,472) | (13,472) | | |
| | | ED-AN | (1,690,684) | (1,690,684) | | | | | | | | | | | | |
| | | ED-ID | 0 | 0 | | | | | | | | | | | | |
| | | ED-WA | (2,809,301) | (2,809,301) | | | | | | | | | | | | |
| 8,4 | | GD-AA | (424,570) | | (291,077) | (133,493) | | (291,077) | (291,077) | | (204,589) | (204,589) | (86,488) | (86,488) | | |
| 4 | | GD-AN | 0 | | 0 | | | 0 | 0 | | 0 | 0 | 0 | 0 | | |
| | | GD-OR | 0 | | | 0 | | | | | | | 0 | 0 | | |
| Total Miscellaneous IT Intangible Plant - 3031 | | | (56,329,866) | (40,660,003) | (10,802,687) | (4,867,176) | | (13,472) | (10,789,215) | (10,802,687) | | (7,583,415) | (7,583,415) | (13,472) | (3,205,800) | (3,219,272) |
| Gas Underground Storage | | | | | | | | | | | | | | | | |
| 1 | | GD-AN | (240,408) | | (240,408) | | | (240,408) | (240,408) | | (169,560) | (169,560) | (70,848) | (70,848) | | |
| Total Gas Underground Storage | | | (240,408) | | (240,408) | | | (240,408) | (240,408) | | (169,560) | (169,560) | | (70,848) | (70,848) | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | 0 | 0 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | | |
| 9 | | CD-ID | 0 | 0 | 0 | | | 0 | 0 | | 0 | 0 | 0 | 0 | | |
| 9 | | CD-WA | 0 | 0 | 0 | | | 0 | 0 | | 0 | 0 | 0 | 0 | | |
| 4 | | ED-AN | (68,909) | (68,909) | | | | | | | | | | | | |
| | | ED-WA | 0 | 0 | | | | | | | | | | | | |
| | | GD-WA | 0 | | 0 | | | 0 | 0 | | 0 | 0 | | | | |
| | | GD-OR | 0 | | | 0 | | | | | | | 0 | 0 | | |
| Total General Plant - 390200, 396200 | | | (68,909) | (68,909) | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Accumulated Amortization | | | (71,445,699) | (54,535,918) | (11,759,340) | (5,150,441) | | (267,932) | (11,491,408) | (11,759,340) | (176,787) | (8,077,550) | (8,254,337) | (91,145) | (3,413,858) | (3,505,003) |

Allocation Ratios:

| Service - | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho |
|----------------------------------|----------|-----------|-----------|---------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 70.328% | 20.445% | 9.227% | 1 System Contract Demand | 70.530% | 29.470% |
| 8 Gas North/Oregon 4-Factor | 0.000% | 68.558% | 31.442% | 4 Jurisdictional 4-Factor Ratio | 70.287% | 29.713% |
| 9 Elec/Gas North 4-Factor | 77.808% | 22.192% | 0.000% | | | |

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| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES
Gas-North Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | | |
|-----------|---------|------------------------------|--------------------|----------------------|------------------|-------------------|-------------------|-----------------------|------------------|-------------------|-------------------|------------------------|------------------|-------------------|---|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total | |
| | 389XXX | Land & Land Rights | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 398,664 | 13,611 | 362,279 | 22,774 | 398,664 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 2,518,764 | 0 | 0 | 0 | 0 | 2,518,764 | 0 | 0 | 0 | 2,518,764 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 848,544 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 848,544 | 0 | 848,544 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 9,936,581 | 0 | 0 | 6,988,199 | 6,988,199 | 0 | 0 | 2,031,534 | 2,031,534 | 0 | 916,848 | 916,848 | |
| 9 | | CD-WA / ID / AN | 1,660,110 | 713,690 | 340,200 | 237,825 | 1,291,715 | 203,543 | 97,025 | 67,827 | 368,395 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 15,362,663 | 727,301 | 702,479 | 7,248,798 | 8,678,578 | 2,722,307 | 97,025 | 2,099,361 | 4,918,693 | 848,544 | 916,848 | 1,765,392 | |
| | 390XXX | Structures & Improvements | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 8,170,648 | 1,052,423 | 2,554,226 | 4,563,999 | 8,170,648 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 2,252,956 | 0 | 0 | 0 | 0 | 2,252,956 | 0 | 0 | 2,252,956 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 3,644,080 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,644,080 | 0 | 3,644,080 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 99,270,053 | 0 | 0 | 69,814,643 | 69,814,643 | 0 | 0 | 20,295,762 | 20,295,762 | 0 | 9,159,648 | 9,159,648 | |
| 9 | | CD-WA / ID / AN | 25,035,142 | 5,582,730 | 5,600,701 | 8,296,163 | 19,479,594 | 1,592,185 | 1,597,311 | 2,366,052 | 5,555,548 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 138,372,879 | 6,635,153 | 8,154,927 | 82,674,805 | 97,464,885 | 3,845,141 | 1,597,311 | 22,661,814 | 28,104,266 | 3,644,080 | 9,159,648 | 12,803,728 | |
| | 391XXX | Office Furniture & Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 6,746,490 | 1,029,741 | 0 | 5,716,749 | 6,746,490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 611,802 | 0 | 0 | 0 | 0 | 0 | 0 | 419,439 | 419,439 | 0 | 192,363 | 192,363 | |
| 7 | | CD-AA | 61,006,158 | 0 | 0 | 42,904,411 | 42,904,411 | 0 | 0 | 12,472,709 | 12,472,709 | 0 | 5,629,038 | 5,629,038 | |
| 9 | | CD-WA / ID / AN | (686,160) | (696,029) | 66,212 | 95,922 | (533,895) | (198,506) | 18,884 | 27,357 | (152,265) | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 67,678,290 | 333,712 | 66,212 | 48,717,082 | 49,117,006 | (198,506) | 18,884 | 12,919,505 | 12,739,883 | 0 | 5,821,401 | 5,821,401 | |
| | 392XXX | Transportation Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 39,423,160 | 18,697,062 | 7,667,787 | 13,058,311 | 39,423,160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 11,957,576 | 0 | 0 | 0 | 0 | 7,895,480 | 2,365,911 | 1,696,185 | 11,957,576 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 4,075,925 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,075,925 | 0 | 4,075,925 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 885,203 | 0 | 0 | 622,545 | 622,545 | 0 | 0 | 180,980 | 180,980 | 0 | 81,678 | 81,678 | |
| 9 | | CD-WA / ID / AN | 6,237,684 | 2,082,511 | 820,739 | 1,950,230 | 4,853,480 | 593,929 | 234,073 | 556,202 | 1,384,204 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 62,579,548 | 20,779,573 | 8,488,526 | 15,631,086 | 44,899,185 | 8,489,409 | 2,599,984 | 2,433,367 | 13,522,760 | 4,075,925 | 81,678 | 4,157,603 | |

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| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12E |
| For Twelve Months Ended May 31, 2017 | |
| Ending Balance Basis | |

AVISTA UTILITIES
Gas-North Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | | |
|-----------|---------|---------------------------------|-------------------|----------------------|------------------|-------------------|-------------------|-----------------------|----------------|------------------|------------------|------------------------|------------------|------------------|---|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total | |
| | 393000 | Stores Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 399,250 | 10,461 | 14,363 | 374,426 | 399,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 88,160 | 0 | 0 | 0 | 0 | 88,160 | 0 | 0 | 0 | 88,160 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 48,477 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48,477 | 0 | 48,477 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | | CD-WA / ID / AN | 4,292,801 | 103,514 | 118,284 | 3,118,387 | 3,340,185 | 29,522 | 33,735 | 889,359 | 952,616 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 4,828,688 | 113,975 | 132,647 | 3,492,813 | 3,739,435 | 117,682 | 33,735 | 889,359 | 1,040,776 | 48,477 | 0 | 48,477 | |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 4,242,244 | 808,146 | 259,847 | 3,174,251 | 4,242,244 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 2,581,524 | 0 | 0 | 0 | 0 | 1,876,718 | 320,550 | 384,256 | 2,581,524 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 919,536 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 919,536 | 0 | 919,536 | |
| 8 | | GD-AA | 3,461,722 | 0 | 0 | 0 | 0 | 0 | 0 | 2,373,287 | 2,373,287 | 0 | 1,088,435 | 1,088,435 | |
| 7 | | CD-AA | 13,464,640 | 0 | 0 | 9,469,412 | 9,469,412 | 0 | 0 | 2,752,846 | 2,752,846 | 0 | 1,242,382 | 1,242,382 | |
| 9 | | CD-WA / ID / AN | 1,195,245 | 14,692 | 756,248 | 159,068 | 930,008 | 4,190 | 215,681 | 45,366 | 265,237 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 25,864,911 | 822,838 | 1,016,095 | 12,802,731 | 14,641,664 | 1,880,908 | 536,231 | 5,555,755 | 7,972,894 | 919,536 | 2,330,817 | 3,250,353 | |
| | 394100 | Electric Charging Stations | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 74,901 | 0 | 0 | 74,901 | 74,901 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 74,901 | 0 | 0 | 74,901 | 74,901 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | 395000 | Laboratory Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 1,132,034 | 210,583 | 26,627 | 894,824 | 1,132,034 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 138,729 | 0 | 0 | 0 | 0 | 14,745 | 4,809 | 119,175 | 138,729 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 40,917 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,917 | 0 | 40,917 | |
| 8 | | GD-AA | 161,302 | 0 | 0 | 0 | 0 | 0 | 0 | 110,585 | 110,585 | 0 | 50,717 | 50,717 | |
| 7 | | CD-AA | 355,663 | 0 | 0 | 250,131 | 250,131 | 0 | 0 | 72,715 | 72,715 | 0 | 32,817 | 32,817 | |
| 9 | | CD-WA / ID / AN | 29,071 | 1,303 | 416 | 20,900 | 22,619 | 372 | 119 | 5,961 | 6,452 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 1,857,716 | 211,886 | 27,043 | 1,165,855 | 1,404,784 | 15,117 | 4,928 | 308,436 | 328,481 | 40,917 | 83,534 | 124,451 | |

| | |
|---|--------------------------------|
| RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended May 31, 2017 Ending Balance Basis | Report ID: C-GPL-12E |
|---|--------------------------------|

AVISTA UTILITIES
Gas-North Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | | |
|-----------|---------|----------------------------|--------------------|----------------------|-------------------|--------------------|--------------------|-----------------------|------------------|-------------------|-------------------|------------------------|-------------------|-------------------|---|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total | |
| | 396XXX | Power Operated Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 31,807,309 | 14,505,973 | 9,427,928 | 7,873,408 | 31,807,309 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 3,968,034 | 0 | 0 | 0 | 0 | 2,389,822 | 747,718 | 830,494 | 3,968,034 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 43,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,834 | 0 | 43,834 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 528,478 | 0 | 0 | 371,668 | 371,668 | 0 | 0 | 108,047 | 108,047 | 0 | 48,763 | 48,763 | |
| 9 | | CD-WA / ID / AN | 1,265,106 | 252,166 | 308,913 | 423,287 | 984,366 | 71,917 | 88,102 | 120,721 | 280,740 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 37,612,761 | 14,758,139 | 9,736,841 | 8,668,363 | 33,163,343 | 2,461,739 | 835,820 | 1,059,262 | 4,356,821 | 43,834 | 48,763 | 92,597 | |
| | 397XXX | Communication Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 63,672,021 | 12,006,084 | 6,181,135 | 45,484,802 | 63,672,021 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 1,177,680 | 0 | 0 | 0 | 0 | 685,366 | 492,314 | 0 | 1,177,680 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 1,220,111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,220,111 | 0 | 1,220,111 | |
| 8 | | GD-AA | 992,933 | 0 | 0 | 0 | 0 | 0 | 0 | 680,735 | 680,735 | 0 | 312,198 | 312,198 | |
| 7 | | CD-AA | 44,717,282 | 0 | 0 | 31,448,770 | 31,448,770 | 0 | 0 | 9,142,448 | 9,142,448 | 0 | 4,126,064 | 4,126,064 | |
| 9 | | CD-WA / ID / AN | 14,821,451 | 1,449,707 | 2,942,600 | 7,140,116 | 11,532,423 | 413,454 | 839,225 | 2,036,349 | 3,289,028 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 126,601,478 | 13,455,791 | 9,123,735 | 84,073,688 | 106,653,214 | 1,098,820 | 1,331,539 | 11,859,532 | 14,289,891 | 1,220,111 | 4,438,262 | 5,658,373 | |
| | 398000 | Miscellaneous Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 149,694 | 0 | 6,846 | 142,848 | 149,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 2,367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,367 | 0 | 2,367 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 385,235 | 0 | 0 | 270,928 | 270,928 | 0 | 0 | 78,761 | 78,761 | 0 | 35,546 | 35,546 | |
| 9 | | CD-WA / ID / AN | 13,984 | 3,880 | 3,117 | 3,884 | 10,881 | 1,106 | 889 | 1,108 | 3,103 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 551,280 | 3,880 | 9,963 | 417,660 | 431,503 | 1,106 | 889 | 79,869 | 81,864 | 2,367 | 35,546 | 37,913 | |
| | | TOTAL GENERAL PLANT | 481,385,115 | 57,842,248 | 37,458,468 | 264,967,782 | 360,268,498 | 20,433,723 | 7,056,346 | 59,866,260 | 87,356,329 | 10,843,791 | 22,916,497 | 33,760,288 | |

ALLOCATION RATIOS:

| | | | | | | |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.000% | 70.328% | 20.445% | 9.227% |
| G-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 68.558% | 31.442% |
| G-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | 77.808% | 22.192% | 0.000% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

| | |
|---|--------------------------------|
| RESULTS OF OPERATIONS COMMON INTANGIBLE PLANT For Twelve Months Ended May 31, 2017 Ending Balance Basis | Report ID: C-IPL-12E |
|---|--------------------------------|

AVISTA UTILITIES
Gas-North Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS***** | | | |
|-----------|---------|---|--------------------|----------------------|---------------|--------------------|-----------------------|------------------|----------------|-------------------|-----------------------|----------------|-------------------|-------------------|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 303000 | Intangible Plant | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 10,675,190 | 319,716 | 0 | 10,355,474 | 10,675,190 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 1,802,199 | 0 | 0 | 0 | 0 | 1,022,594 | 779,605 | 0 | 1,802,199 | 0 | 0 | |
| 99 | | GD-OR / AS | 426,123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 426,123 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 8,983,908 | 0 | 0 | 6,318,203 | 6,318,203 | 0 | 0 | 1,836,760 | 1,836,760 | 0 | 828,945 | |
| 9 | | CD-WA / ID / AN | 194,058 | 0 | 0 | 150,995 | 150,995 | 0 | 0 | 43,063 | 43,063 | 0 | 0 | |
| | | TOTAL ACCOUNT | 22,081,478 | 319,716 | 0 | 16,824,672 | 17,144,388 | 1,022,594 | 779,605 | 1,879,823 | 3,682,022 | 426,123 | 828,945 | 1,255,068 |
| | 303100 | Misc Intangible Plant--Mainframe Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 7,783,576 | 3,991,745 | 0 | 3,791,831 | 7,783,576 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 747,646 | 0 | 0 | 0 | 0 | 0 | 0 | 512,571 | 512,571 | 0 | 235,075 | |
| 7 | | CD-AA | 70,063,299 | 0 | 0 | 49,274,117 | 49,274,117 | 0 | 0 | 14,324,441 | 14,324,441 | 0 | 6,464,741 | |
| 9 | | CD-WA / ID / AN | 183,912 | 0 | 74,450 | 68,650 | 143,100 | 0 | 21,233 | 19,579 | 40,812 | 0 | 0 | |
| | | TOTAL ACCOUNT | 78,778,433 | 3,991,745 | 74,450 | 53,134,598 | 57,200,793 | 0 | 21,233 | 14,856,591 | 14,877,824 | 0 | 6,699,816 | 6,699,816 |
| | 303110 | Misc Intangible Plant--PC Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 7,231,812 | 0 | 0 | 5,085,989 | 5,085,989 | 0 | 0 | 1,478,544 | 1,478,544 | 0 | 667,279 | |
| 8 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 7,231,812 | 0 | 0 | 5,085,989 | 5,085,989 | 0 | 0 | 1,478,544 | 1,478,544 | 0 | 667,279 | 667,279 |
| | 303115 | Misc Intangible Plant--PC Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 100,831,204 | 0 | 0 | 70,912,569 | 70,912,569 | 0 | 0 | 20,614,940 | 20,614,940 | 0 | 9,303,695 | |
| 8 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 100,831,204 | 0 | 0 | 70,912,569 | 70,912,569 | 0 | 0 | 20,614,940 | 20,614,940 | 0 | 9,303,695 | 9,303,695 |
| | | TOTAL | 208,922,927 | 4,311,461 | 74,450 | 145,957,828 | 150,343,739 | 1,022,594 | 800,838 | 38,829,898 | 40,653,330 | 426,123 | 17,499,735 | 17,925,858 |

ALLOCATION RATIOS:

| | | | | | | |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.000% | 70.328% | 20.445% | 9.227% |
| G-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 68.558% | 31.442% |
| G-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | 77.808% | 22.192% | 0.000% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

| | |
|--|--------------------------------|
| RESULTS OF OPERATIONS | Report ID: C-DTX-12E |
| COMMON ACCUMULATED DEFERRED FIT | |
| For Twelve Months Ended May 31, 2017 Ending Balance Basis | |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account Description | Total | Electric | Gas North | Oregon Gas |
|-----------|--|---------------------|---------------------|---------------------|--------------------|
| | Deferred FIT - Common Plant (For Report APL) | | | | |
| 7 | 282900 CD-AA | (82,743,057) | (58,191,537) | (16,916,818) | (7,634,702) |
| 8 | 282900 GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 CD-WA / ID / AN | (701,942) | (546,174) | (155,768) | 0 |
| 7 | 283750 CD-AA | 0 | 0 | 0 | 0 |
| | Total | <u>(83,444,999)</u> | <u>(58,737,711)</u> | <u>(17,072,586)</u> | <u>(7,634,702)</u> |

ALLOCATION RATIOS:

| | | | | | | |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.000% | 70.328% | 20.445% | 9.227% |
| G-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 68.558% | 31.442% |
| G-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | 77.808% | 22.192% | 0.000% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

| |
|--------------------------------------|
| RESULTS OF OPERATIONS |
| COMMON WORKING CAPITAL |
| For Twelve Months Ended May 31, 2017 |
| Ending Balance Basis |

| |
|--------------------------------|
| Report ID: C-WKC-12E |
|--------------------------------|

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account Description | ***** SYSTEM ***** | | | | ***** ELECTRIC ***** | | ***** GAS NORTH ***** | | *GAS SOUTH* |
|--------------|--|--------------------|-------------------|------------------|--------------------|----------------------|-------------------|-----------------------|------------------|------------------|
| | | Washington | Idaho | Oregon | Total | Washington | Idaho | Washington | Idaho | Oregon |
| 1 | 151120 FUEL STOCK COAL-COLSTRIP | | | | 0 | | | | | |
| 1 | 151210 FUEL STOCK HOG FUEL-KFGS | | | | 0 | | | | | |
| 7/4 | 154100 PLANT MATERIALS & OPER SUPPLIES | | | 3,134,929 | 3,134,929 | | | | | 3,134,929 |
| 1 | 154300 PLANT MATERIALS & OPER SUP-CS2 | | | | 0 | | | | | |
| 1 | 154400 PLANT MATERIALS & OPER SUP-COLSTRIP | | | | 0 | | | | | |
| 7/4 | 154500 SUPPLY CHAIN RECEIVING INVENTORY | | | 0 | 0 | | | | | 0 |
| 7/4 | 154550 SUPPLY CHAIN AVERAGE COST VARIANCE | | | (10) | (10) | | | | | (10) |
| 7/4 | 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE | | | 0 | 0 | | | | | 0 |
| 99 | 163998 COMMON WORKING CAPITAL | 0 | | | 0 | 0 | | 0 | | |
| 99 | 163999 INVESTOR-SUPPLIED WORKING CAPITAL | 75,891,380 | 34,809,851 | | 110,701,231 | 66,610,339 | 30,737,918 | 9,281,041 | 4,071,933 | |
| TOTAL | | 75,891,380 | 34,809,851 | 3,134,919 | 113,836,150 | 66,610,339 | 30,737,918 | 9,281,041 | 4,071,933 | 3,134,919 |

ALLOCATION RATIOS:

| | | Electric | Gas-North | Gas-South | Idaho Electric | Idaho Gas | Oregon Gas |
|-----|---|----------|-----------|-----------|----------------|-----------|------------|
| 1 | Production/Transmission Ratio | | | | 34.270% | | |
| 7/4 | Jur Rollup/Jurisdictional 4-Factor Ratios | 70.328% | 20.445% | 9.227% | 31.730% | 29.713% | 100.000% |
| 99 | Not Allocated | | | | | | |